IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CEA No. 29 of 2007

Date of decision 10 .5.2007

The Commissioner, Central Excise Commissionerate,

Chandigarh

.. Appellant

Versus

M/s Shree Hargobind Steel Industries, Mandi Gobindgarh

.. Respondents

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

PRESENT: Mr. Gurpreet Singh Advocate for the Appellant

M.M.Kumar, J.

In this appeal filed under Section 35 G of the Central Excise Act,1944, the revenue has challenged the order dated 28.6.2006 (Annexure P/3) passed by the Customs, Excise and Service Tax Appellate Tribunal, New Delhi claiming that the following substantial question of law would arise for our determination:

> " Whether interest and penalty is imposable even if Central Excise Duty has been deposited by the assessee before show cause notice in case where the said duty is deposited not voluntarily but on detection by the department ?"

A similar question of law has been considered by this Court today in CEA No. 22 of 2007 (The Commissioner Central Excise

Commissionerate, Rishi Nagar, Ludhiana v. M/s TR Industries and another) and the appeal has been dismissed.

The instant appeal is accordingly disposed of in terms of the orders passed in CEA No. 22 of 2007.

(M.M.Kumar)
Judge

(Rajesh Bindal)
Judge

10 .5.2007
okg